

State of California
BOARD OF EQUALIZATION

MOTOR VEHICLE FUEL TAX REGULATIONS

Regulation 1122. CONVERSION FACTOR.

References: Sections 7315, 7360, 7392, 7651, 7652.5 and 7652.7, Revenue and Taxation Code.

For reporting purposes, all measurements must be in terms of gallons. To convert liters to gallons, the quantity of liters shall be multiplied by .26417 to determine the equivalent quantity in gallons. The resulting figure shall be rounded to the nearest tenth of a gallon.

History: Adopted April 9, 1980, effective June 19, 1980.

Amended June 5, 2002, change without regulatory effect.